

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>Belmond</div> <div>CITY OF <u>Belmond</u>, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16209900100000</div> <div>City Manager/Clerk</div> <div>112 Second Avenue NE</div> <div>Belmond, Iowa 50421-1111</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN</div> <div>COMPLETED,</div> <div>PLEASE</div> <div>RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		943,288		943,288	951,289
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		943,288		943,288	951,289
Delinquent property taxes		0		0	
TIF revenues		52,418		52,418	44,752
Other city taxes		253,873	0	253,873	272,748
Licenses and permits		23,904	0	23,904	5,075
Use of money and property		4,229	6,749	10,978	14,955
Intergovernmental		357,065	135,480	492,545	468,141
Charges for fees and service		47,081	1,349,611	1,396,692	1,326,249
Special assessments		0	0	0	0
Miscellaneous		190,209	13,140	203,349	239,885
Other financing sources		1,796,393	4,278,196	6,074,589	8,118,814
Total revenues and other sources		3,668,460	5,783,176	9,451,636	11,441,908
Expenditures and Other Financing Uses					
Public safety		407,352	0	407,352	421,559
Public works		362,680	0	362,680	381,986
Health and social services		5,839	0	5,839	6,139
Culture and recreation		263,295	0	263,295	300,443
Community and economic development		31,805	0	31,805	39,444
General government		287,731	0	287,731	311,970
Debt service		293,859	0	293,859	311,581
Capital projects		125,712	0	125,712	1,636,714
Total governmental activities expenditures		1,778,273	0	1,778,273	3,409,836
Business type activities		0	5,551,313	5,551,313	7,590,009
Total ALL expenditures		1,778,273	5,551,313	7,329,586	10,999,845
Other financing uses, including transfers out		391,258	282,419	673,677	861,159
Total ALL expenditures/And other financing uses		2,169,531	5,833,732	8,003,263	11,861,004
Excess revenues and other sources over (Under) Expenditures/And other financing uses		1,498,929	-50,556	1,448,373	-419,096
Beginning fund balance July 1, 2014		1,565,979	1,240,537	2,806,516	2,749,203
Ending fund balance June 30, 2015		3,064,908	1,189,981	4,254,889	2,330,107
<div>Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 3,178,000	Other long-term debt		\$ 0
Revenue debt		\$ 5,985,000	Short-term debt		\$ 5,500,000
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 4,876,656
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			10/22/2015	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone	Area Code	Number	Extension
Lee Ann Waltzing		→	641	444-3386	
Signature of Mayor or other City official (Name and Title)				Date signed	
				10/19/2015	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 CITY OF Belmond						<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an X in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	518,069	210,728		214,491			943,288			943,288	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	518,069	210,728		214,491	0		943,288		T01	943,288	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	518,069	210,728		214,491	0	0	943,288			943,288	6
7	TIF revenues			52,418				52,418		T01	52,418	7
	Other city taxes											
8	Utility tax replacement excise taxes	20,679	8,451		8,351			37,481		T15	37,481	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax							0		T19	0	12
13	Hotel/motel tax							0		T19	0	13
14	Other local option taxes		216,392					216,392		T09	216,392	14
15	TOTAL OTHER CITY TAXES	20,679	224,843	0	8,351	0	0	253,873	0		253,873	15
16	Section B - LICENSES AND PERMITS	23,904						23,904		T29	23,904	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	867	1,748	23	50	376		3,064	1,949	U20	5,013	18
19	Rents and royalties	1,165						1,165	4,800	U40	5,965	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	2,032	1,748	23	50	376	0	4,229	6,749		10,978	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	308						308		B89	308	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	308	0	0	0	0	0	308	0		308	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF Belmond						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		247,062					247,062		C46	247,062	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	2,828						2,828	135,480	C89	138,308	49				
50	Iowa Department of Transportation	5,382						5,382		C89	5,382	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants	20,454	8,359		8,260			37,073		C89	37,073	53				
54	Commercial & Industrial Replacement Claim	10,636	4,347		4,295			19,278		C89	19,278	54				
55	Business Tax credits							0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	39,300	259,768	0	12,555	0	0	311,623	135,480		447,103	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions							0			0	63				
64	Library service	30,767						30,767		D89	30,767	64				
65	Township contributions							0		D89	0	65				
66	Fire/EMT service	14,367						14,367		D89	14,367	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	45,134	0	0	0	0	0	45,134	0		45,134	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	84,742	259,768	0	12,555	0	0	357,065	135,480		492,545	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	810,725	A91	810,725	73				
74	Sewer							0	416,982	A8Ø	416,982	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage							0	61,700	A81	61,700	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF Belmond						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0	60,204	A80	60,204	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	525						525		A89	525	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges	12,256					1,050	13,306		A03	13,306	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	31,404						31,404		A61	31,404	100				
101	Animal control charges	425						425		A89	425	101				
102	Other charges - Specify							0			0	102				
103	Reimbursement of overpayment on expense					1,421		1,421			1,421	103				
104	TOTAL CHARGES FOR SERVICE	44,610	0	0	0	1,421	1,050	47,081	1,349,611		1,396,692	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	34,124	16,591			76,101		126,816		U99	126,816	108				
109	Deposits and sales/fuel tax refunds	6,126						6,126		U99	6,126	109				
110	Sale of property and merchandise	22,013						22,013	13,140	U11	35,153	110				
111	Fines	17,741						17,741		U30	17,741	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Economic Development loan repayments		17,513					17,513			17,513	114				
115								0			0	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	80,004	34,104	0	0	76,101	0	190,209	13,140		203,349	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continu						CITY OF Belmont						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	774,040	731,191	52,441	235,447	77,898	1,050	1,872,067	1,504,980		3,377,047	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales	1,135						1,135		NR	1,135	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)					1,400,000		1,400,000	3,999,777	NR	5,399,777	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	259,122	57,448		45,380			361,950	278,419		640,369	127				
128	Internal TIF loans and transfers in	5,458		27,850				33,308			33,308	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	265,715	57,448	27,850	45,380	1,400,000	0	1,796,393	4,278,196		6,074,589	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,039,755	788,639	80,291	280,827	1,477,898	1,050	3,668,460	5,783,176		9,451,636	132				
133												133				
134	Beginning fund balance July 1, 2014	115,297	1,147,375	333	53,615	187,516	61,843	1,565,979	1,240,537		2,806,516	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,155,052	1,936,014	80,624	334,442	1,665,414	62,893	5,234,439	7,023,713		12,258,152	136				
137												137				
138												138				
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159												159				

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015CITY OF Belmont							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	308,720						308,720		E62	308,720	2
3	Purchase of land and equipment	1,158						1,158		G62	1,158	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	62,823						62,823		E89	62,823	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	22,376						22,376		E24	22,376	13
14	Purchase of land and equipment	12,125						12,125		G24	12,125	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	150						150		E32	150	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	407,352	0	0	0	0	0	407,352			407,352	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF Belmond		<input type="checkbox"/> GAAP			<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)			
41	Section B — PUBLIC WORKS											41		
42	Roads, bridges, sidewalks — Current operation	870	228,632					229,502		E44	229,502	42		
43	Purchase of land and equipment							0		G44	0	43		
44	Construction							0		F44	0	44		
45	Parking meter and off-street — Current operation							0		E60	0	45		
46	Purchase of land and equipment							0		G60	0	46		
47	Construction							0		F60	0	47		
48	Street lighting — Current operation		66,427					66,427		E44	66,427	48		
49	Traffic control safety — Current operation		3,103					3,103		E44	3,103	49		
50	Purchase of land and equipment							0		G44	0	50		
51	Construction							0		F44	0	51		
52	Snow removal — Current operation		44,719					44,719		E44	44,719	52		
53	Purchase of land and equipment							0		G44	0	53		
54	Highway engineering — Current operation							0		E44	0	54		
55	Purchase of land and equipment							0		G44	0	55		
56	Construction							0		F44	0	56		
57	Street cleaning — Current operation		2,781					2,781		E81	2,781	57		
58	Purchase of land and equipment							0		G81	0	58		
59	Airport (if not an enterprise) — Current operation	2,360						2,360		E01	2,360	59		
60	Purchase of land and equipment							0		G01	0	60		
61	Construction							0		F01	0	61		
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62		
63	Purchase of land and equipment							0		G81	0	63		
64	Construction							0		F81	0	64		
65	Other public works — Current operation	13,788						13,788		E89	13,788	65		
66	Purchase of land and equipment							0		G89	0	66		
67	Construction							0		F89	0	67		
68								0			0	68		
69								0			0	69		
70								0			0	70		
71								0			0	71		
72								0			0	72		
73								0			0	73		
74								0			0	74		
75								0			0	75		
76								0			0	76		
77								0			0	77		
78								0			0	78		
79								0			0	79		
80	TOTAL PUBLIC WORKS	17,018	345,662	0	0	0	0	362,680			362,680	80		

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF Belmont							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation	4,200						4,200		E32	4,200	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	1,639						1,639		E79	1,639	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	5,839	0	0	0	0	0	5,839			5,839	103
104												104
105												105
106												106
107												107
108												108
109												109
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117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF Belmont						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	122,369						122,369		E52	122,369	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	29,207	5,456					34,663		E61	34,663	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	66,722						66,722		E61	66,722	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	11,817						11,817		E03	11,817	133
134	Purchase of land and equipment	7,539						7,539		G03	7,539	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation	11,474	8,711					20,185		E61	20,185	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	249,128	14,167	0	0	0	0	263,295			263,295	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	8,469	14,693	8,643				31,805		E89	31,805	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	8,469	14,693	8,643	0	0	0	31,805			31,805	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF Belmont						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	15,670						15,670		E29	15,670	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	96,609						96,609		E23	96,609	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	15,632						15,632		E25	15,632	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	30,210						30,210		E31	30,210	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	121,372						121,372		E89	121,372	171
172	Other general government — Current operation	8,238						8,238		E89	8,238	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	287,731	0	0	0	0	0	287,731			287,731	176
177	Section G — DEBT SERVICE							0			0	177
178	Fire Truck				45,380			45,380			45,380	178
179	Streets				231,827			231,827			231,827	179
180	TIF Bond			16,652				16,652			16,652	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	16,652	277,207	0	0	293,859			293,859	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Sidewalks					3,125		3,125			3,125	184
185	Swimming Pool improvements					122,587		122,587			122,587	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	125,712	0	125,712			125,712	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	125,712	0	125,712			125,712	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	975,537	374,522	25,295	277,207	125,712	0	1,778,273			1,778,273	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF Belmont					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								361,372	E91	361,372	198
199	Purchase of land and equipment									G91	0	199
200	Construction							140,111	F91	F91	140,111	200
201	Sewer and sewage disposal — Current operation							243,253	E80	E80	243,253	201
202	Purchase of land and equipment							7,394	G80	G80	7,394	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation							60,691	E81	E81	60,691	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation							11,368	E80	E80	11,368	230
231	Purchase of land and equipment									G80	0	231
232	Construction							241,669	F80	F80	241,669	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF Belmont						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								485,678		485,678	242
243	Enterprise Capital Projects								3,999,777		3,999,777	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								5,551,313		5,551,313	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	975,537	374,522	25,295	277,207	125,712	0	1,778,273	5,551,313		7,329,586	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out		357,950					357,950	282,419		640,369	255
256	Internal TIF loans/repayments and transfers out			33,308				33,308			33,308	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	0	357,950	33,308	0	0	0	391,258	282,419		673,677	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	975,537	732,472	58,603	277,207	125,712	0	2,169,531	5,833,732		8,003,263	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable						62,893	62,893			62,893	263
264	Restricted		936,112	22,021	57,235			1,015,368			1,015,368	264
265	Committed							0			0	265
266	Assigned		267,430			1,539,702		1,807,132			1,807,132	266
267	Unassigned	179,515						179,515			179,515	267
268	Total Governmental	179,515	1,203,542	22,021	57,235	1,539,702	62,893	3,064,908			3,064,908	268
269	Proprietary								1,189,981		1,189,981	269
270	Total ending fund balance June 30, 2015	179,515	1,203,542	22,021	57,235	1,539,702	62,893	3,064,908	1,189,981		4,254,889	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,155,052	1,936,014	80,624	334,442	1,665,414	62,893	5,234,439	7,023,713		12,258,152	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF Belmond

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$
Health.....	M32	All other.....	L89 \$
Highways.....	M44		
Transit subsidies.....	M94		
Libraries.....	M52		
Police protection.....	M62		
Sewerage.....	M80		
Sanitation.....	M81 59,400		
All other.....	M89 \$		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Total salaries and wages paid.....	Amount - Omit cents	
	Z00 \$	613,445

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 6,267,000	29U \$	39U \$ 282,000	49U \$	49U \$	49U \$ 5,985,000	49U \$	191 \$ 188,010
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	189
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U 16,239	29U	39U 16,239	49U	49U 0	49U	49U	189 413
9. Streets 2003	19U 690,000	29U	39U 130,000	49U 560,000	49U	49U	49U	189 9,618
Streets 2007	19U 970,000	29U	39U 72,000	49U 898,000	49U	49U	49U	189 20,209
11. Fire Truck	19U 360,000	29U	39U 40,000	49U 320,000	49U	49U	49U	189 4,890
Streets 2015	19U	29U 1,400,000	39U	49U 1,400,000	49U	49U	49U	189 0
12.	19U	29U	39U	49U	49U	49U	49U	189
13.	19U	29U	39U	49U	49U	49U	49U	189
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	8,303,239	1,400,000	540,239	3,178,000	0	5,985,000	0	223,140

B. Short-term debt

Amount - Omit cents	
Outstanding as of JULY 1, 2014	61V \$ 5,500,000
Outstanding as of JUNE 30, 2015	64V \$ 5,500,000

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013	Amount - Omit cents		
	\$	97,533,113	x .05 = \$ 4,876,656

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents					Total (e)
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)		
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61			
	\$	\$	1,400,000	2,854,889	4,254,889	

REMARKS

V98